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MINISTRY OF COMMERCE AND INDUSTRY

ORDER

IMPORT TRADE CONTROL

New Delhi, the 7th December, 1955.

No. 17/55.—In exercise of the powers conferred by sections 3 and 4A of the Imports and Exports (Control) Act, 1947 (XVIII of 1947), the Central Government hereby makes the following Order, namely:—

ORDER

1. Short title and commencement.—(1) This Order may be called the Imports (Control) Order, 1955.

(2) It shall come into force at once.

2. Definition.—In this Order, unless the context otherwise requires,—

- (a) “Chief Controller of Imports and Exports” includes a Joint Chief Controller of Imports and Exports and a Deputy Chief Controller of Imports and Exports;
- (b) “licensee” means a person to whom a licence or a customs clearance permit is granted under this Order;
- (c) “licensing authority” means an authority competent to grant a licence or customs clearance permit under this Order;
- (d) “Schedule” means a Schedule to this Order;
- (e) “the Act” means the Imports and Exports (Control) Act, 1947 (XVIII of 1947).

3. Restriction on import of certain goods.—Save as otherwise provided in this Order, no person shall import any goods of the description specified in Schedule I, except under, and in accordance with, a licence or a customs clearance permit granted by the Central Government or by any officer specified in Schedule II.

4. Fees on applications for licences.—(1) Every application for a licence shall be made to the appropriate licensing authority.

(2) A fee as indicated in Schedule III shall be paid in respect of every application in the manner provided in the said Schedule:

Provided that no fee shall be payable in respect of any application when made by:—

- (a) a State Government or any department or office thereof;

- (b) any local authority for the import of goods required for its own consumption;
- (c) any educational, charitable or missionary institution for the import of goods required for its own consumption;
- (d) any passenger or traveller for the import of his private and personal baggage, accompanied or unaccompanied, in respect of which no remittance of foreign exchange is required to be made;
- (e) an applicant for review of an order (i.e., first appeal) made on an application for a licence to the licensing authority who originally dealt with the case.

*The fee once received will not be refunded under any circumstances, except:—

- (i) where the fee has been deposited in excess of the prescribed scale;
- (ii) where the fee has been deposited, but no application has been made;
- (iii) where the fee has been deposited and the application has been made, but the item to which the application relates is placed on an Open General Licence on or after the date of application;
- (iv) where the fee has been deposited in error, but the applicant is exempt from payment of licence fee;
- (v) where the fee has been deposited and the application made, but the policy governing the issue of import licences has been changed subsequent to the date of application, thereby rendering the application ineligible for the grant of licence.

NOTE.—Fees paid in respect of Appeals made to the Chief Controller of Imports and Exports shall not be refunded under any circumstances.

5. Conditions of licence.—(1) The licensing authority issuing a licence under this Order may issue the same subject to one or more of the conditions stated below:—

- (i) that the goods covered by the licence shall not be disposed of, except in the manner prescribed by the licensing authority, or otherwise dealt with without the written permission of the licensing authority or any person duly authorised by it;
- (ii) that the goods covered by the licence on importation shall not be sold or distributed at a price exceeding that which may be specified in any directions attached to the licence;
- (iii) that the applicant for a licence shall execute a bond for complying with the terms subject to which a licence may be granted.

(2) A licence granted under this Order may contain such other conditions, not inconsistent with the Act or this Order, as the licensing authority may deem fit.

(3) It shall be deemed to be a condition of every such licence, that:—

- (i) No person shall transfer and no person shall acquire by transfer any licence issued by the licensing authority except under and in accordance with the written permission:

of the authority which granted the licence or of any other person empowered in this behalf by such authority.

- (ii) that the goods for the import of which a licence is granted shall be the property of the licensee at the time of clearance through Customs, *unless the said licence is covered by a letter of authority issued by the licensing authority.*

(4) The licensee shall comply with all conditions imposed or deemed to be imposed under this clause.

6. Refusal of licence.—The Central Government or the Chief Controller of Imports and Exports may refuse to grant a licence or direct any other licensing authority not to grant a licence:—

- (a) if the application for the licence does not conform to any provision of this Order;
- (b) if such application contains any false, or fraudulent or misleading statement;
- (c) if the applicant uses in support of the application any document which is false or fabricated or which has been tampered with;
- (d) if the applicant on any occasion has tampered with an import licence or has imported goods without a licence or has been a party to any corrupt or fraudulent practice in his commercial dealings;
- (e) if the application for an import licence is defective and does not conform to the prescribed rules;
- (f) if the applicant commits a breach of the Import Trade Control Regulations;
- (g) if the applicant is not eligible for a licence in accordance with the Import Trade Control Regulations;
- (h) if the licensing authority decides to canalize imports and the distribution thereof through special or specialized agencies or channels.

7. Amendment of licence.—The licensing authority may, of its own motion or on application by the licensee, amend any licence granted under this Order in such manner as may be necessary to make such licence conform to the provisions of the Act or this Order or any other law for the time being in force or to rectify any errors or omissions in the licence:

Provided that the licensing authority may, on request by the licensee, amend the licence in any manner consonant with the Import Trade Control Regulations.

8. Power to suspend issue of licences or to debar a licensee from receiving licences.—The Central Government or the Chief Controller of Imports and Exports may suspend the issue of licences to a licensee/ importer or direct, without prejudice to any other action which may be taken in this behalf, that no licence shall be granted to him for a specified period under this Order to such a licensee:—

- (a) if the application for such licence is at any time found to be not in conformity with any provision of this Order;

- (b) if such application is found to contain any false, fraudulent or misleading statement;
- (c) if the licensee/importer is found to have used in support of the application any document which is false or fabricated or which has been tampered with;
- (d) if the licensee/importer has on any occasion tampered with an import licence or has imported goods without a licence or has been a party to any corrupt or fraudulent practice in his commercial dealings;
- (e) if the licensee/importer fails to comply with or contravenes any conditions embodied in, or accompanying, a licence or an application for a licence;
- (f) if the licensing authority proposes to take action against the licensee for a breach of any of the condition of the licence or of any law, rules or regulations relating to customs or the import and export of goods or of any law relating to the regulation of foreign exchange.

9. **Cancellation of licences.**—The Central Government or any other officer authorised in this behalf may cancel any licence granted under this Order or otherwise render it ineffective:

- (a) if the licence has been granted through inadvertence or mistake or has been obtained by fraud or misrepresentation;
- (b) if the licence has been granted contrary to rules or the provisions of this Order;
- (c) if the licensee has committed a breach of any of the conditions of a licence;
- (d) if the licensee has committed a breach of any law relating to customs or the rules and regulations relating to the import or export of goods or of any law relating to the regulations of foreign exchange.

10. **Applicant or licensee to be heard.**—No action shall be taken under clauses 7, 8 or 9, unless the licensee/importer has been given a reasonable opportunity of being heard.

11. **Savings.**—Nothing in this Order shall apply to the import of any goods:—

- (a) by the Central Government for Defence purposes;
- (b) by the Central Government through the agency of the Purchase organisations of the Ministry of Works, Housing and Supply, i.e., India Stores Department, London, and India Supply Mission, Washington;
- (c) by the Central Government, any State Government or any statutory corporation or public body, orders in respect of which are placed through the Directorate General, Supply and Disposals, New Delhi;
- (d) by transshipment to, or imported and bonded on arrival for re-export as ship stores or otherwise to any country outside India, except Nepal, Tibet, Bhutan and Portuguese possessions in India;
- (e) which are in transit through India by post, or are redirected by post to a destination outside India, except Nepal, Tibet,

Bhutan and Portuguese Possessions in India, provided that such goods while in India are always in the custody of the postal authorities;

- (f) for transmission across India by air to Afghanistan or by land, to any other country outside India, except Nepal, Tibet and Bhutan under claim for exemption from duty or for refund of duty either in whole or in part, provided that such goods are imported by or on behalf of the Government of a country bordering on India or that the importer undertakes to produce within a specified period evidence that such goods have crossed the borders of India or in default to pay a penalty equal to the value (c.i.f.) of such goods and provided further that nothing herein contained entitles any goods to exemption from the Export Trade Control Regulations;
- (g) by the person, either as passenger's baggage or through the post, for his private and personal use, except post parcels of vegetable seeds falling under Serial No. 36 of Part IV of Schedule I, exceeding three pounds in weight and quinine falling under Serial No. 114 of Part IV of Schedule I exceeding 500 tablets or $\frac{1}{4}$ lb. powder or 100 ampoules when imported as passenger's baggage;
- (h) covered by an Open General Licence issued by the Central Government;
- (i) covered by an executive instruction issued by the Chief Controller of Imports and Exports to the Customs authorities;
- (j) by or on behalf of Diplomatic personnel. Consular Officers in India and Officers of the United Nations Organizations who are exempt from payment of Customs duty, under item Nos. 46—50 of Notification No. 33-Cus., dated the 22nd June, 1935, of the Government of India in the late Finance Department (Rev. Division);
- (k) from any country except Portuguese possessions in India, which are exempt from Customs duty on reimportation under Section 25 of the Sea Customs Act 1878 (VIII of 1878) or under item Nos. 53—65, of the Notification No. 33-Cus., dated 22nd June 1935, of the Government of India in the late Department of Finance (Central Revenues) as subsequently amended:-

Provided that nothing in these exceptions shall prejudice the application to any goods of any other prohibition or regulation affecting the import of goods that may be in force at the time such goods are imported.

12. Repeals.—The Orders contained in the notifications specified in Schedule IV are hereby repealed:

Provided that anything done or any action taken, including any appointment made or licence issued under any of the foresaid Orders, shall be deemed to have been done or taken under the corresponding provision of this Order.

SCHEDULE I.

(See clause 3)

N.B.—Each entry in column (2) has the same meaning as in the item of the First Schedule to the Indian Tariff Act, 1934 (XXXII of 1934), specified against it in column (3) being the item which applies, wholly or in part, to the entry in column (2).

PART I

Serial No.	Name of article	Item of First Schedule to Indian Tariff Act, 1934
(1)	(2)	(3)
1	Calcium Molybdate, Molyte and other molybdenum products	28 and 70 (1)
2	Ferro-Tungsten	63 (1)
3	Ferro-Molybdenum	63 (1)
4	Ferro-Vanadium	63 (1)
5	Ferro-Titanium	63 (1)
6	Ferro-Phosphorus	63 (1)
7	Ferro-Columbium (also known as Ferro-Niobium)	63 (1)
8	Ferro-Selenium	63 (1)
9	Ferro-Silicon	63 (35)
10	Ferro-Chrome	63 (1)
11	Refined Ferro-Manganese (all grades below 3% Carbon)	63 (1)
12	Silico-Manganese	63 (1)
13	Silico-Spiegel	63 (1)
14	Ferro-Silicon-Zirconium	63 (1)
15	Iron or steel angle, channel, tee, flat beam or joist, zed, trough and piling.	63 (2)
16	(a) Iron or steel rounds, rods, squares, hexagons and other sections and shapes (and whether black or bright).	63 (3), 63 (14) 63 (19) 63 (20)
	(b) High speed, alloy and carbon tool steel sections, stainless and heat resisting steels.	63 (25 and 30)
17	Iron and steel pipes and tubes and fittings therefor including valves and boiler tubes cut to shape and size, and unscrewed mild steel tubes for cycle frames in lengths and cut to size, but excluding non-ferrous pipe fittings, flexible metallic tubes, and brass/copper coated tubes.	63 (6) 63 (7) 63 (17) 63 (18) and 72 (3)
18	Iron or steel plates, medium plates, sole plates, terne plates, black plates, silver finished plates including cast iron plates	63 (7), 63 (19) and 63 (20)
19	Steel ingots and iron or steel, blooms, billets and slabs excluding pieces of less than 1½ inches square or thick.	63 (8)
20	Iron or steel structures, fabricated partially or wholly if made mainly or wholly of iron or steel bars, sections, plates or sheets for the construction of buildings and colliery arches or pit props and parts thereof.	63 (9), 63 (28) and 63 (30)
21	Steel tinplates and tinned sheets, including tin taggers, and cuttings of such plates, sheets or taggers.	63 (10)
22	Iron and steel bolts, nuts, set screws, machine screws and machine studs but excluding bolts, nuts and screws, adopted for use on cycles.	63 (12), 75 (1) and 75 (5)
23	Iron and steel hoops and strips	63 (14) and 63 (34)
24	Iron or steel rivets	63 (15)

(1)	(2)		
25	Iron or steel nails and washers, all sorts, not otherwise specified	63 (16)	
26	Iron or steel sheets, coated and uncoated less than 3 millimeters including galvanised, lead-coated and cellactite sheets	63(20), 63 (28 and 63 (31)	
27	Iron or steel rails, sleepers or fishplates for railways and tramways	63 (21), 63(22) & 63 (23).	
28	Malleable iron rail clips	63 (22)	
29	Iron or steel wire rope and wire strand	63 (24)	
30	Iron or steel wire whether plain or barbed (excluding uncoated electrodes).	63 (24), 63(25) & 63 (32).	
31	Iron or steel wire nails	63 (25)	
32	Deleted		
33	Deleted.		
34	Iron or steel wire rods coated or uncoated (excluding electrodes)	63 (3), 63 (25) & 63(28)	
35	Iron or steel wire netting	63 (28)	
35-A	Iron or steel welded fabrics (other than bar and rod) specially designed for the reinforcement of concrete	63 (26)	
36	Iron or steel wire chain link fencing, wire mesh, wire staples (excluding machine staples) and boot and shoe grindery	63 (16), 63 (25), 63 (28), 70, 71, 72 (3) and 87	
37	Shell steel	63 (28)	
38	Iron or steel castings, forgings, stampings, steel chains and forged steel balls.	63 (11) and 63 (28)	
39	Steel die blocks	63 (28)	
40	Unmachined Iron Castings, in all forms	63 (28)	
40-A	Old Iron and Steel, including defective cuttings and remelting scrap.	63	
41	Copper, wrought including the following viz., rod, section, strip, tape, foil, pipe, sheet including highly polished sheet specially prepared for making process blocks, lithographic sheets and the following manufactures, viz., copper perforated sheets and sheet cut to size, tubes, rods and pipes cut to shape and size.	64, 64(3), 64 (4), 72 (2) and 72 (3)	
42	Copper scrap whether ingotted or otherwise	64 (1)	
43	Lead, wrought including the following, viz., pipes tubes, foil, wire, and sheet including sheet for tea chests.	67, 67(1) and 67(2)	
43-A	Lead ingots, pigs and lead scrap	67(3)	
43-B	Antimonial lead in the ingot and wrought form including the following, namely, pipe, tube and sheet.	70 (1)	
44	Zinc or spelter, unwrought, including zinc dross dust, ashes and zinc in the form of ingots, cake tile slab, plate and granulations including all forms of zinc scrap and zinc wrought including wire, rod, sections, sheet including highly polished sheet specially prepared for making process blocks, litho graphic sheet and the following manufactures, viz. zinc perforated and sheet cut to size.	68, 68 (1), 68 (2), 68 (3), 72 (2), and 72 (3)	
45	Tin-blocks, tin-scrap and tin-plate scrap	69 & 69 (1)	
45-A	Tin, wrought including the following viz., foil and wire.	70 (1)	
45-B	White metal (antifriction metal), solders (including cored) and printing metals.	69 (2)	
46	Brass, bronze and similar alloys, wrought including the following, viz., wire, rod, section, sheet, pipe, tube; unwrought and in the form of ingot and scrap whether ingotted or otherwise and the following manufactures, viz., perforated sheets, sheet cut to size and pipe, rod and tube cut to shape and size but excluding chemical or imitation gold.	70, 70(4), 70(5), 70 (6) and 72(3)	
47	Copper unwrought, ingots, blooms, slabs, cakes, tiles, blocks bricks, billets, cathodes, blister, bars (electrolytic wire bars).	64 (2)	
47-A	Antimony ingots, regulus and star metal	70 (1), 70 (2) and 70 (3).	
48	Nickel, including nickel scrap, in all forms excluding manufactures thereof.	65, 65 (1) and 70 (1).	
49	All alloys of copper, and scrap of such alloys in all forms, exculd- ing manufactures thereof.	70 (1)	

(1)	(2)	(3)
50	Monel Metal	70 (1)
51	Tungsten Metal Powder and other Tungsten products	70 (1)
52	Molybdenum Metal Powder	70 (1)
53	Calcium-Manganese-Silicon, and Calcium Silicide	70 (1) and 87
54	Iron and steel screws all sorts including those with gimlet points	63 (33) and 71
55	Steel earth wire for electric installations	72 (3)
55-A	Rolling Rolls for steel works (whether of cast iron, cast steel or forged).	72 (3)
56	Fabricated iron and steel sheets imported for the construction of coal tubs, and fabricated galvanised iron sheets for roofing railway wagons.	74
57	Iron or steel tyres, axles, wheels and buffers for locomotive wagons and carriages, whether for railways or tramways ; and iron or steel railway or tramway springs, whether laminated or coiled.	72(3), 74, 74(1), 74 (3), 75 and 75 (4).
58	Locomotive piston rods, motion parts	72 and 72(3)
59	Pig Iron	63(4)

PART II

Serial No.	Name of article	Item of First Schedule to Indian Tariff Act, 1934.
1	2	3
1	Dry battery wax, red and black, wooden separators and sealing compound for batteries and accumulators.	15, 73 (7) and 87
2	Deleted.	
3	Raw Manilla Hemp (fibre).	46 (4)
4	Raw hemp excluding raw Manilla hemp (fibre)	46 (4)
5	Raw Sisal fibre	46 (5)
6	Aloe fibre	46 (5)
7	Sisal yarn	53
<i>Packing and joining material</i>		
7-A	Asbestos manufactures, not otherwise specified	58 (1)
7-B	Packing—Engines and Boiler, all sorts, not otherwise specified	58 (2)
7-C	Steam, Pneumatic and Hydraulic Packings for all machinery	72 (3)
8	Ready-made boiler packing	72 (3)
<i>Metals and manufactures thereof</i>		
9	Iron and steel, and articles made thereof excepting those covered by Parts I, IV, V and VI of this Schedule (including coated and uncoated electrodes, both rod and wire) and including nonferrous pipe, fittings, telescopic flush tubes, brass/copper coated tubes but excluding old iron and steel and articles made thereof.	63 (1) to 63 (28)
10	Manufactures of copper, excluding scrap and those mentioned in Part I of the Schedule.	64
11	German silver, including nickel silver	65
12	Aluminium circles, sheets and other manufactures, not otherwise specified.	66

1	2	3
13	Aluminium in any crude form including ingots, bars, blocks, slabs, billets, shots and pellets	66 (1)
14	Deleted.	
15	Zinc or spelter, manufactures, not otherwise specified, excluding scrap and those mentioned in Part I of the Schedule	68
16	Manufactures of brass, bronze and similar alloys, not otherwise specified, excluding scrap and chemical or imitation gold and those mentioned in Part I of the Schedule	70 and 70 (6)
17	All sorts of metals and Alloys other than iron and steel and manufactures thereof, not otherwise specified, excluding those mentioned in Parts I, IV, V and VI of the Schedule.	70 (1), 70 (7), 70 (8) and 70 (9).
18	Racks for withering of tea leaf	71 (6)

Bearings

19 (1)	Ball bearings	71, 72 (3), 72 (35) to 72 (38)
19 (2) (i)	Roller bearings	72 (3), 72 (38) and 75 (II)
19 (2) (ii)	Component parts of Roller bearings.	71, 72 (3), 72 (38) and 75 (II).
19 (3) (i)	Taper bearings.	71, 72 (3), 75 (4), 75 (II).
19 (3) (ii)	Component parts of Taper bearings.	71, 72 (3), 75 (4), 75 (II).

Small tools and hand tools

20 (1)	Metal working tools	71 & 72 (3)
20 (2)	Wood working tools :	
	(i) Saws	
	(ii) Cutters.	
20 (3)	The following Hand Tools :	
	Blades, Hacksaw	
	Cutters, glass, Dressers, emery wheel.	71 and 72 (3)
	Expanders, tube.	
	Files.	
	Rasp.	
	Saws.	
20 (4)	Twist drills and reamers	71 & 72 (3)

Precision and measuring tools

21	The Following precision and measuring tools :—	
(1)	Micrometers Universal Surface Gauges	71, 72 (3) and 77
	Vernier Height Gauges.	
	Vernier Depth Gauges.	
	Micrometer Depth Gauges.	
	Rule Depth Gauges.	
	Planer and Shaper Gauges.	
	Taper Parallel Gauges.	
	Screw Pitch Gauges.	
	Fillet and Radius Gauges.	
	Feeler Gauges.	
	Thickness Gauge Stocks.	
	Twist Drill and Machine Screw Tap Gauges.	
	Calliper and Wire Gauges.	
	Drill and Wire Gauges.	
	Jobber's Drill Gauges.	
	Drill Point and Depth Gauges.	
	Rolling Mill Gauges.	

I	2	3
	English Standard Wire Gauges.	
	Dial Gauges.	
	Dial Test Indicators.	
	Lathe Test Indicator.	
	Straight Edges.	
	Indicator Attachments.	
	Vernier Callipers.	
	Universal Bevel Protractors.	
	Protractors.	
	Combination Sets.	
	Stainless Steel Draftsman's Protractors.	
	Gear-tooth Verniers.	
	Speed Indicators.	
	Hardened and Ground Steel Parallels.	
	Dia Maker's Squares.	
	Hardened Steel Squares.	
	Combination Squares.	
	Universal Bevels.	
	Automatic Centre Punches.	
	Combination Calliper and Dividers.	
	Steel Rules.	
	Measuring Tapes.	
	Feeler Gauge Strip.	
(2)	Toolmaker's Buttons.	71
	<i>Abrasives</i>	
22	Sand papers and glass papers.	30 and 30 (9)
23	Valve grinding pastes and compounds	32 (3)
24	Grinding wheels and segments, abrasive grinding belts, rolls and discs.	71 (8) and 72 (3)
25	Carborundum, files, abrasive bricks, emery powder, emery grain, emery cloth, emery paper, abrasive grain and carborundum powder	30 (10) and 87
	<i>Crucibles</i>	
26	(1) Graphite crucibles for pit fired furnaces	87
	(2) Graphite crucibles including covers, muffle rings and stands for tilting furnaces.	72 (c) and 87
	(3) Silicon Carbide crucibles for pit fired furnaces	87
	(4) Silicon Carbide crucibles for tilting furnaces	72(c) and 87.
	<i>Belting</i>	
27	Belt cement	32 (3)
27-A	Belt Dressings	32 (3) and 33.
28	Belting for machinery, all sorts, including belt laces and belt fasteners	50 (3) 72 and 72(13)
	<i>Machinery</i>	
29	Power driven road rollers and tractors, and component parts thereof	72(a) and 72(3)
30	Diesel-engines of all types, and component parts thereof except spare parts for internal combustion engines of road vehicle type.	72(a) and 72(3)
31	Petrol and Kerosene engines of all types (excluding automobile units) and component parts thereof except spare parts for petrol internal combustion engines of road vehicle type.	72(a) and 72(3)
32	Motors and generators of any type or design and component parts thereof	72(b) 72(3) and 72 (14)
33	Pneumatic plants consisting of primemovers and auxillary equipment including parts thereof and portable electric tools of all kinds and parts thereof.	72(b) 72(3) 72 (6) and 73

1	2	3
33-A	Industrial Exhaust fans and blowers.	72(b) 72(3) 72(6) and 73(18)
33-B	Compressors air or gas portable or stationary but not being imported as an integral part of any spray painting, a refrigerating or air conditioning equipment or as component part of any engine.	72(b) 72(3) and 72(6)
34	Power driven pumps, and component parts thereof, excluding trailer pumps.	72(b) 72(3) and 72(6)
34-A	Polishing bobs and wheels, scratch brushes and scouring brushes which are component parts of polishing machines.	72(3) and 72 (6)
35	Manual operated pumps and component parts thereof excluding stirrup pumps.	72(6)
36	The following articles of machinery not otherwise specified in this Schedule <i>when required for jute industry, hemp industry, tea industry, iron and steel production works, electric supply undertakings, mines and quarries, road making and haulage:</i>	
	(1) Prime movers, boilers, locomotive engines and tenders for the same portable engines (including fire engines), and other machine in which the primemover is not separable from the operative parts	72(a)
	(2) Machines and sets of machines to be worked by electric, steam, water, fire or other power, not being manual or animal labour, or which before being brought into use require to be fixed with reference to other moving parts	72 (b)
	(3) Apparatus and appliances not to be operated by manual or animal labour which are designed for use in an industrial system as parts indispensable for its operation and have been given for that purpose some special shape or quality which would not be essential for their use for any other purpose	72(c)
	(4) Control gear (other than electric) self-acting or otherwise, and transmission gear (other than electric), designed for use with any machinery above specified, including driving chains, but excluding driving ropes not made of cotton and belting	72 (d)
	(5) Component parts as defined in Import Tariff Item No. 72(3) of machinery specified in clauses (1), (2), (3) and (4) above excluding those covered by Serial No. 68 of Part V of this Schedule	72 (3)
	(6) Machines or parts of machines to be worked by manual or animal labour, not otherwise specified, and any machines except such as are designed to be used exclusively in industrial processes which require for their operation less than one quarter of one-horse power excluding typewriters and sewing machines and parts thereof	72(6)
36-B	The following: Hardware, ironmongery and tools, namely, agricultural implements, not otherwise specified, and pruning knives	71(x)
37	(1) The following textile machinery and apparatus by whatever power operated when required for jute and hemp textiles industries, namely, healds, heald cords and heald knitting needles; reeds and shuttles; warp and weft preparation machinery and looms; bobbins; dobbies; jacquard machines; jacquard harness linen cords; jacquard cards; punching plates for jacquard cards; warping mills; multiple box sleys; solid border sleys; tape sleys; swivel sleys; tape looms; heald knitting machines; dobbie cards; lattices and lags for dobbies; sizing machines; doubling machines; cone winding machines; piano card cutting machines; harness building frames; card lacing frames; drawing and denting hooks; sewing thread balls making machines; cumbli finishing machinery; hank	

1	2	3
	boilers ; mail eyes ; lingoos ; take-up motions ; temples and pickers ; picking bands ; picking sticks ; printing machines	72(1) and 72(3)
37	(2) Component parts as defined in Import Tariff Item No. 72 (3) of machinery specified in clause (1) above, excluding those covered by Serial No. 68 of Part V of this Schedule	72(3)
37-A	The following component parts of machinery <i>when required for the Railways</i> :—	72(3)
	Component parts, not otherwise specified in this Schedule of machinery, as defined in item 72(a) of the First Schedule to the Indian Tariff Act, 1934, namely, such parts only as are essential for the working of the machines or apparatus and have been given for that purpose some special shape or quality which would not be essential for their use for any other purpose, and excluding articles covered by Part VI of this Schedule:	
	Provided that the articles which do not satisfy this condition shall also be deemed to be component parts of the machine to which they belong if they are essential to its operation and are imported with it in such quantities as may appear to the Collector of Customs to be reasonable.	
	<i>Electrical goods</i>	
38	Electric insulations, including presspahn paper which falls under Item No. 45 of the First Schedule to the Indian Tariff Act, 1934, but excluding Ebonite rods, tubes and sheets.	45, 73 and 87
38-A	Electric lighting bulbs, excluding electric bulbs for torches.	60(2) and 60(5)
39	The following electrical instruments and accessories :— Indicating Switch board and Controller mounting instruments (Voltmeters, Ammeters, Wattmeters, Power Factor Meters, Frequency Meters, Synchroscopes). Portable instruments—(Portable Moving Coil and Moving Iron Volt-meters, Ammeters, Wattmeters, Power Factor Meters, Frequency Meters). Recording instruments—(Portable and permanent fixing recording Voltmeters, Ammeters, Watt-meters). Meg. Meggers, Insulation Testers and Accessories.: Ohmmeters. Capacity Meters. Maximum Demand Meters. Wheatstone Bridge. Fault Locating Sets. Potential meters. Instrument Transformers. Time Switches. Pyrometers and Thermocouples. G.P.O. Detectors. Standard Accessories such as, Connecting Leads, Compensating Leads, Standard Cells, Resistance Boxes and Galvanometers for use with instruments. House Service Meters A.C. and D.C. of any capacity. Industrial and Streetlighting Fittings and Flood-lights, Tumbler Switches, Ceiling Roses, Plugs and Sockets, Porcelain Cut-outs and Lampholders. Conduit Accessories. Bell wiring Accessories (excluding wire).	71, 72(2), 72(3), 73, 73(1), and 73(5)
40	Cable Accessories.	72(3) and 73
41	Conduit Accessories.	72(3)

(1)	(2)	(3)
41-A	Synthetic Graphite and Amorphous Carbon electrodes as used in Electric Furnaces for production of iron, steel, ferro-alloy and non-ferrous metals. Synthetic Graphite and Amorphous Carbon electrodes for use in electrolytic processes. Carbon Furnace (liner) Blocks for use in electric Furnaces.	72(c) & 72(3)
42	Electric control gear and electric transmission gear	72 (d)
43	Bare hard drawn electrolytic copper wires and cables, and other electrical wires and cables, whether insulated or not, and poles, troughs, conduits and insulators designed as parts of a transmission systems and the fittings thereof and also flexible metallic tubes.	72(e)
44	Electric fans, table and ceiling, and parts thereof.	73
45	The following electrical instrument apparatus and appliances excluding automatic blackout control switches, namely :— Electrical Control Gear and Transmission Gear, namely, switches (excluding switchboards), fuses and current breaking devices of all sorts and descriptions designed for use in circuits of less than ten amperes and at a pressure not exceeding 250 volts; and regulators for use with motors designed to consume less than 187 watts; bare or insulated copper wires and cables any one core of which, not being one specially designed as a pilot core, has a sectional area of less than one-eightieth part of a square inch and wires and cables of other metals of not more than equivalent conductivity and line insulators, including also cleats, connectors leading in tubes and the like, of types and sizes such as are ordinarily used in connection with the transmission of power for other than industrial purpose and the fittings thereof but excluding electrical earthenware and porcelain otherwise specified.	73(1)
46	The following Electrical Instruments, Apparatus and Appliances, namely, telegraphic and telephonic instruments, apparatus and appliances not otherwise specified, flash lights, carbons condensers, and bell apparatus, and switchboards, designed for use in circuits, of less than ten amperes and at a pressure not exceeding 250 volts.	73(2), 73 (8) and 73(14)
46-A	Accumulators and batteries, including batteries for motor vehicles, wireless apparatus and train lighting and traction.	72, 73(2), 73(4), 73(7), 73(15), 75 (1) and 75(3)
46-B	Telegraphic instruments and apparatus and parts thereof imported by or under orders of Railway Administration.	73(3)
47	Electrical earthenware and porcelain, the following, namely :— (a) Insulators, Shackle, Sinclair, Cordeaux or Pin-type, not otherwise specified— (i) fitted. (ii) not fitted. (b) Two-way cleats. (c) Spacing insulators. (d) Ceiling roses— (i) fitted. (ii) not fitted. (e) Joint box cut-outs— (i) fitted. (ii) not fitted.	73(5)
48	Rubber Insulated Copper wires and Cables no core of which, other than one specially designed as a pilot core, has a sectional area of less than one-eightieth part of a square inch, whether made with any additional insulating or covering material or not.	73(6)
48-A	Electric Exploders	73

(1)	(2)	(3)
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Transport Material

- 49 Coal tubs, tipping wagons and the like conveyances designed for use on light rail track, if adapted to be worked by manual or animal labour and if made mainly of iron or steel ; and component parts thereof made of iron or steel excluding articles specified in Part I of this Schedule 74
- 50 Railway material for permanent-way and rolling-stock, namely sleepers, other than iron and steel and fastenings thereof ; bearing plates, chairs, interlocking apparatus, brakegear, shunting skids, couplings and springs, signals, turn-tables, weigh-bridges, carriages, wagons, traversers, rail removers, scooters, trolleys, trucks ; also cranes, water-cranes and water tanks when imported by or under the orders of a railway administration. 72 (4) and 74 (2)

Provided that for the purpose of this entry "railway" means a line of railway subject to the provisions of the Indian Railways Act, 1890, and includes a railway constructed in a State in India and also such tramways as the Central Government may, by notification, in the official Gazette, specially include therein ;

Provided also that articles of machinery as defined in Item No. 72 or 72 (3) of the First Schedule to the Indian Tariff Act, 1934, shall not be deemed to be included hereunder .

- 51 Rubber fittings being component parts of railway carriages 74(3)
- 52 Component parts (other than rubber fittings being component parts of railway carriages and articles specified in Part I of this Schedule) of Railway materials ; as defined in item No. 74(2) of the First Schedule to the Indian Tariff Act, 1934, namely, such parts only as are essential for the working of the railways and have been given for that purpose some special shape or quality which would not be essential for their use for any other purpose 74(3)

Provided that articles which do not satisfy this condition shall also be deemed to be component parts of the railway material to which they belong if they are essential to its operation and are imported with it in such quantities as may appear to the Collector of Customs to be reasonable.

Miscellaneous

- 53 Safety lamps and spare parts thereof 77

Part III

- 1 Sodium Acetate ; Sulphate of Alumina (iron free) ; Chromium Acetate, Hydrosulphite of Soda ; Rangolite C or Formosul L ; Sodium Nitrite ; Textile Preservative ; Desizing Agents ; Leveling Agents ; Penetrating Agents ; Scouring Agents ; Wetting out Agents ; Emulsifying Agents ; Mordanting Agents ; Turkey Red Oil ; Oil and Grease Removers ; Textile Oiling Agents ; Solvents for Printing Discharging Agents ; Anti-Reduction Kier Boiling ; and Softening Agents 28
- 1-A Zinc Chloride 28(8) and 30(13).

(1)	(2)	(3)
1-B Dyes derived from coal tar, and coal tar derivatives used in any dyeing process		30(1), 30(13), 30(15) and 30(16).
2 Cotton, raw		46(3)
3 Cotton ropes and bandings		50(4) and 53.
4 The following articles of machinery not otherwise specified in this schedule <i>when required for textile industries other than jute and hemp</i> :		
(1) Prime-movers, boilers, locomotive engines and tenders for the same, portable engines (including fire engines), and other machines in which the prime-mover is not separable from the operative parts		72(a).
(2) Machines and sets of machines to be worked by electric, steam, water, fire or other power, not being manual or animal labour, or which before being brought into use is required to be fixed with reference to other moving parts		72(b)
(3) Apparatus and appliances, not to be operated by manual or animal labour, which are designed for use in an industrial system as parts indispensable for its operation and have been given for that purpose some special shape or quality which would not be essential for their use for any other purpose.		72(c).
(4) Control gear (other than electric), self-acting or otherwise, and transmission gear (other than electric), designed for use with any machinery above specified, including driving chains, but excluding driving ropes not made of cotton and belting		72(d).
(5) Component parts, excluding hosiery needles as defined in Item No. 72(3) of the First Schedule to the Indian Tariff Act, 1934, of machinery specified in clauses (1), (2), (3) and (4) above, but excluding those covered by Serial No. 68 of Part V of this Schedule		72(3).
(6) Machines or parts of machines to be worked by manual or animal labour, not otherwise specified and any machines (except such as are designed to be used exclusively in industrial processes) which require for their operation less than one quarter of one-horse power excluding typewriters and sewing machines and parts thereof and those articles that are covered by Part VI of this Schedule.		72(6).
5(1) The following textile machinery and apparatus by whatever power operated when required for <i>textile industries other than jute and hemp, namely :—</i>		
Healds, heald cords and heald knitting needles; reeds and shuttles, warp and weft preparation machinery and looms; bobbins and pirns; dobbies; jacquard machines; jacquard harness linen cords; jacquard cards; punching plates for jacquard cards; warping mills; multiple box sleys; solid border sleys; tape sleys; swivel sleys; tape looms; wool carding machines; wool spinning machines; hosiery machinery; coir mat shearing machines; coir fibre willowing machines; heald knitting machines; Dobby harness elastic cord; lattices and lags for dobbies; wooden winders; silk looms; silk throwing and reeling machines; cotton yarn reeling machines; sizing machines; doubling machines; silk twisting machines; cone winding machines; piano card cutting machines; harness building frames; card lacing		

(1)	(2)	(3)
3 (1) <i>conid.</i>	frames; drawing and denting hooks; sewing thread balls making machines; cumbli-finishng machinery; hank boilers; cotton carding and spinning machines; mail eyes lingoes, comber boards and comber board frames; take up motions, temples and pickers; picking bands; picking sticks; printing machines; and roller skins	72(1), 72(24) and 72(33)
5(2)	Component parts as defined in Import Tariff Item No. 72(3) of machinery specified in clause (1) above, excluding those covered by Serial No. 68 of Part V of this Schedule	72(3)
5-A	Machine cloth	72(1) and 72(3)
6	Knitting machines (and parts thereof excluding hosiery needles) to be worked by manual labour or which require for their operation less than one-quarter one-brake horse-power	72(10)

PART IV

1	Animals, living all sorts	1
2	Bacon and ham, not canned or bottled	2
3	Fish, not otherwise specified	3
4	Fish, salted, wet	3(1)
5	Fish, salted, dry	3(2)
6	Fish, unsalted, dry	3(3)
7	Fishmaws, including singally and sozille and sharkfins	3(4)
8	Butter, cheese and ghee	4, 4(4) and 4(5)
9	Powdered milk containing not less than 18 per cent cream intended for infant feeding	4(1)
10	Milk, condensed or preserved, including milk cream, not otherwise specified.	4(1), 4(2) and 4(3)
11	Coral, unprepared	5
12	Cowries	5(1)
13	Shells	5(1)
14	Ivory, unmanufactured	5(2)
15	Plants, living, not otherwise specified	6
16	Rubber, stumps	6(1)
17	Potatoes	7
18	Vegetables, all sorts, excluding potatoes, fresh, dried, salted or preserved, not otherwise specified	7 and 7(1)
19	Coconuts	8
20	Cashew nuts	8
21	Fruits, all sorts, excluding coconuts and cashew nuts, fresh, dried, salted or preserved, not otherwise specified	8, 8(2), (8)3, 8(4) and 8(5)
22	Currants	8(1)
23	Coffee, not otherwise specified	9(1)

(1)	(2)	(3)
24	Coffee, canned or bottled	9(1)
25	Tea	9(2)
26	The following spices, whether ground or unground, namely :— Cardamoms, cassia, cinnamon, and pepper	9(3) and 9(7)
27	Cloves, all sorts, whether ground or unground	9(3)
28	Nutmegs	9(3)
29	The following unground spices, namely:— Chillies, ginger and mace	9(4)
30	Betelnuts	9(5)
31	Vanilla beans	9(6)
32	Grain, not otherwise specified, including broken grain but ex- cluding flour	10 and 10(2)
33	Flour, not otherwise specified	11
34	Sago flour	11(2)
35	Sago, tapioca and tapioca flour	11(3)
36	Vegetable seeds	12
37	Seeds, all sorts, not otherwise specified, excluding vegetable seeds	12 and 12(6)
38	Copra or coconut kernel	12(2)
39	Oilseeds, non-essential, all sorts, not otherwise specified, excluding copra or coconut kernel	12(2)
40	Rubber seeds	12(3)
41	Hops	12(4)
42	Fodder, bran and pollards	12(5)
43	Wattle extract	13
44	Wattle bark	13(1)
45	Barks for tanning, excluding wattle bark	13(1)
46	Cutch and gambler, all sorts	13(2)
47	Olibanum and frankincense	13(3)
48	Gum, arabic	13(4)
49	Gum, Benjamin (ras and cowrie) and Dammer (including unrefi- ned batu) and rosin.	13(4) and 13(9)
50	Stick or seed lac	13(5)
51	Opium	13(6)
52	Cinchona bark	13(7)
53	Canes and rattans	14
54	Stearine	15(10)
55	All sorts of animal fats, not otherwise specified, excluding Stear- ine	15
56	Wax, all sorts, not otherwise specified, excluding paraffin wax and dry battery wax, red and black	15
57	Deleted	
58	Lard, not canned or bottled	15(1)
59	Beeswax	15(2)
60	Tallow	15(3)
61	Vegetable non-essential oils, not otherwise specified	15(6) and 15(11)
62	Coconut oil	15(7)
63	The following vegetable non-essential oils, namely, groundnut and linseed	15(7)
64	All sorts of animal oils, not otherwise specified	15(8) and 15(12)
65	Canned or bottled bacon, ham or lard	16
66	Fish, canned	16(1) and 16(3)

(1)	(2)	(3)
67	Isinglass, canned or bottled	16(2)
68	Sugar, excluding confectionery	17
69	Molasses	17(1)
70	Confectionery	17(2)
71	Sugar-candy	17(3)
72	Cocoa and chocolate, other than confectionery	18
73	Biscuits and cakes	19
74	Milk foods for infants	19
75	Vegetable product, pickles, chutneys, sauces, ketchups and condiments, canned or bottled	20
75-A	Jams, Jellies and Marmalades, canned or bottled	20(4)
76	Fruit Juices, Squashes, Cordials and Syrups, not otherwise specified	20(1)
76-A	Juices, either individually or in mixture, of apricots, berries, grapes, pineapples, plums and prunes	20(5)
77	Tomatoes, potatoes, onions and cauliflowers, canned or bottled	20(2)
77-A	Fruits, canned or bottled not otherwise specified	20(3)
77-B	Asparagus, canned	20(6)
77-C	Vegetables canned or bottled, all sorts, other than tomatoes, potatoes, onions and cauliflowers	20(7)
77-D	Canned fruits of the following description, namely:— Apricots, Berries, Grapes, Plums and Prunes, and fruit salads composed of not less than 80 per cent in quantity and in value of the above named fruits	20(8)
77-E	Pineapples, canned	20(9)
78	Canned or bottled provisions, not otherwise specified	21, 21(4), 21(5), and 21(6)
79	Provisions and oilman's stores and groceries, all sorts, not otherwise specified	21(1), 21(7), 21(8), and 21(9)
80	All sorts of food, not otherwise specified	21(2)
81	All sorts of drink, not otherwise specified	22
82	Ale, beer, porter, cider and other fermented liquors	22(2)
83	Wines	22(3) and 22(4)
84	Brandy, gin and whisky	22(4)
85	Spirits, excluding essences containing spirit used for the manufacture of beverages, not otherwise specified in this Schedule	22(4)
86	Delted.	
87	Drugs and medicines containing spirit	22(5)
88	Perfumed spirits	22(5)
89	Bitters and rum	22(5)
90	Denatured spirit	22(6)
91	Vinegar in casks	22(7)
92	Oilcakes	23
93	Tobacco manufactured, not otherwise specified	24
94	Cigars	24(1)
95	Cigarettes	24(2)
96	Tobacco unmanufactured	24(3)
97	China clay	25
98	Salt	25(1) and 25(2)

(1)	(2)	(3)
99	The following building and engineering materials, namely, chalk lime and clay	25(3)
100	Cement, not otherwise specified	25(4)
101	Portland cement, excluding white Portland Cement	25(5)
102	Stone prepared as for road metalling	25(6)
103	Marble and stone, not otherwise specified	25(7)
104	Coal, coke and patent fuel	27
105	Mineral oil, not included in Item No. 27(4) or Item No. 27(6) of the First Schedule to the Indian Tariff Act, 1934, which is suitable for use as an illuminant in wick lamps	27(5)
106	Mineral oil — (a) which has its flashing point at or above two hundred degrees of Fahrenheit's thermometer, and is ordinarily used for the hatching of jute or other fibres (b) which has its flashing point at or above one hundred and fifty degrees of Fahrenheit's thermometer, is not suitable for use as an illuminant in wick lamps, and is such as is not ordinarily used except as fuel or for some sanitary or hygienic purposes.	27(7)
107	Deleted.	
108	Amalgams and Mercury compounds (including their prepara- tions but excluding anti-fouling compositions	28
109	Drugs and medicines all sorts, not otherwise specified in this schedule	28, 28(21) 28(23) 28(24) 28(25) 28(26) 28(27) & 28(28)
110	Deleted.	
111	Saccharine except in tablets and such other substances as the Central Government may, by notification in the Official Gazette, declare to be of a like nature or use to Saccharine.	28(9)
112	Saccharine tablets	28(10)
113	Alkaloids of opium and their derivatives	28(11)
114	Alkaloids extracted from Cinchona Bark including Quinine and Alkaloids derived from other sources which are chemically identical with alkaloids extracted from Cinchona Bark	28(12)
115	Toilet requisites, not otherwise specified	28(14) & 28(30)
116	Cinemetograph films, not exposed	29
117	Cinemetograph films, exposed	29(1)
118	Deleted	
119	Deleted	
120	Deleted	
121	Deleted	
122	Plumbago and graphite	30(5)
123	Printers ink	30(6)
124	Lead pencils	30(7)
125	Slate pencils	30(8)
126	Pine oil	31
127	Natural Essential oils, all sorts, not otherwise specified, excluding pine oil.	31
128	The following Natural Essential oils, namely:—citronella, cin- naron and cinnamon leaf	31(1)
129	The following Natural Essential oils, namely:—almond, bergamot, gajupatti, camphor, clove, eucalyptus, lavender, lemon, otto-rose, and peppermint.	31(2)
130	Essential oils, synthetic	31(3)
131	Camphor	31(4)

(1)	(2)	(3)
132	Perfumery, not otherwise specified	31(5)
133	Soap, not otherwise specified	32
134	Soap, toilet	32(1)
135	Soap, household and laundry	32(2)
136	Polishes and compositions, excluding valve grinding pastes and compounds belt cement and belt dressings	32(3)
137	Candles	32(4)
138	Glue, not otherwise specified, excluding belt dressings	33
139	Glue, clarified, liquid	33(1)
140	Fireworks specially prepared as danger or distress lights for the use of ships	34(2)
141	Fireworks, not otherwise specified	34(3)
142	Matches, undipped splints and veneers	34(4)
143	Hides and skins, not otherwise specified	36
144	Hides and skins, raw or salted	36(1)
145	Skins (other than Fur skins), tanned or dressed and unwrought, leather	36(2)
146	The following leather manufactures namely :—saddlery, harness, trunks and bags	37
147	Leather cloth including artificial leather	37(1)
148	Manufactures of leather, not otherwise specified	37(1)
149	Fur skins, dressed	38
150	Rubber, raw	39
151	Firewood	40(1)
152	Furniture and cabinetware, not otherwise specified, excluding mouldings	40(2)
153	Aluminium tea chest linings	40(3)
154	Cork manufactures, not otherwise specified	41
155	Furniture of wickerwork or bamboo	42
156	Writing paper	44
157	Printing paper, excluding poster and stereo and all coated papers, but including art paper, all sorts, which contain no mechanical wood pulp or in which the mechanical wood pulp amounts to less than 70 per cent of the fibre content	44
158	Printing paper, all sorts, not otherwise specified, which contain mechanical wood pulp amounting to not less than 70 per cent of the fibre content, excluding white printing paper which weighs not less than 40 grammes per square metre	44
159	Paper, including poster and stereo and all coated papers except art papers, all sorts, not otherwise specified excluding cigarette paper and packing and wrapping paper	44
160	Packing and wrapping paper	44
161	Deleted	
162	Trade catalogues and advertising circulars imported by packet, book or parcel post	44 (5)
163	Deleted	
164	Newspapers, old, in bags and bales	44 (7)
165	Steel pens	45
166	Duplicating stencils	45
167	Fountain pens and parts thereof	45 and 45(3)
168	Articles made of paper and papier mache; stationery including drawing and copy books, labels, advertising circulars, sheet or card almanacs and calendars, Christmas, Easter and other cards, including cards in booklet forms; including also waste paper but excluding steel pens, duplicating stencils, fountain pens and parts thereof, presspahn paper rubber bands, erasers and stamp and rubber hand rollers for cyclostyling, and paper and stationery otherwise specified	45
169	Standard technical books or books of reference concerning law and legal practice, or for use in connection with medical practice, scientific research or industrial processes	45(1)

(1)	(2)	(3)
170 Books, printed, including covers for printed books, maps, charts, and plans, proofs, music manuscripts, and illustrations specially made for binding in books, but excluding books falling under Serial No. 169 of this Part of this Schedule.	45(1)	
171 Prints, engravings, and pictures (including photographs and picture post-cards) on paper or card board.	45(2)	
172 Silk raw (excluding silk waste and noils) and silk cocoons.	46	
173 Silk waste and noils.	46(1)	
174 Textile materials, the following:—Raw flax, jute and all other unmanufactured textile materials, not otherwise specified.	46(4)	
175 Silk yarn including thrown silk warps and yarn spun from silk waste or noils, but excluding sewing thread.	47	
176 Silk sewing thread.	47(1)	
177 Artificial silk yarn and thread	47(2)	
178 Hand knitting wool	47(4)	
179 Cotton thread other than sewing or darning thread	47(5)	
180 Cotton twist and yarn	47(6)	
181 Cotton sewing thread	47(6)	
182 Cotton darning thread	47(6)	
183 Twist and yarn of flax or jute	47(7)	
184 Fabrics, not otherwise specified, containing more than 90 per cent of silk, including such fabrics embroidered with artificial silk.	48	
185 Fabrics, not otherwise specified containing more than 90 per cent of artificial silk.	8(1)	
186 Khaki, air blue, barathea and other woollen fabrics, not otherwise specified, suitable for making uniforms and containing more than 90 per cent of wool, excluding felt and fabrics made of shoddy or waste wool	48(2)	
187 Woollen fabrics, not otherwise specified, (including shawl cloth) containing more than 90 per cent of wool, excluding felt and fabrics made of shoddy and waste wool, and the fabrics specified in serial No. 186 of this Part of this Schedule.	48(2)	
188 Cotton fabrics, not otherwise specified, containing more than 90 per cent of cotton:—	48(3)	
(a) grey piecegoods (excluding bordered grey chadars, dhuties saries and scarves).		
(b) printed piecegoods and printed fabrics.		
(c) cotton piecegoods and fabrics, not otherwise specified.		
189 Fabrics, not otherwise specified, containing more than 10 per cent and not more than 90 per cent silk.	48(4)	
190 Fabrics, not otherwise specified, containing not more than 10 per cent silk but more than 10 per cent and not more than 90 per cent artificial silk	48(5)	
191 Khaki, air blue, barathea and other fabrics, not otherwise specified suitable for making uniforms and containing not more than 10 per cent silk or 10 per cent artificial silk, but containing more than 10 per cent but not more than 90 per cent wool.	48(6)	
192 Fabrics, not otherwise specified, containing not more than 10 per cent silk or 10 per cent artificial silk but containing more than 10 per cent but not more than 90 per cent wool, excluding fabrics specified in Serial No. 191 of this Part of this Schedule.	48(6)	
193 Fabrics, not otherwise specified containing not more than 10 per cent silk or 10 per cent artificial silk or 10 per cent wool but containing more than 50 per cent and not more than 90 per cent cotton	48(7)	
194 Fabrics, not otherwise specified, containing not more than 10 per cent silk or 10 per cent artificial silk or 10 per cent wool or 50 per cent cotton.	8(8)	
195 The following cotton fabrics, namely:—Sateens including Italians of Sateen weave, velvets and velveteens and embroidered allovers.	48(9)	

(1)	(2)	(3)
196	Fabrics containing gold or silver thread	48(10)
197	Textile manufactures, the following articles when made wholly or mainly of any of the fabrics specified in Items No. 48(3) (b) of the First Schedule to the Indian Tariff Act, 1934:— Bedsheets, bedspreads, bolstercases, counterpanes, table cloths, tray cloths, bed covers, table covers, dusters, glass cloths, handkerchiefs, napkins, pillow cases, pillow slips, scarves, shirts, shawls, cotton sacks, towels, umbrella coverings	49
198	Textile manufactures, being the articles specified in Serial No. 197 of this Part of this Schedule, but being made wholly or mainly of fabrics specified in Item No. 48(3) (c) of the First Schedule to the Indian Tariff Act, 1934	49
199	Textile manufactures, being the articles specified in Serial No. 197 of this Part of this Schedule, but being made wholly or mainly of any of the fabrics specified in Items Nos. 48, 48(1), 48(3) (a) 48(4), 48(5), 48(7), 48(9) or 48(10) of the First Schedule to the Indian Tariff Act, 1934	49
200	Fents, being <i>bona fide</i> remnants of piecegoods or other fabrics of material liable to duty under Item No. 48(3) of the First Schedule to the Indian Tariff Act, 1934, not exceeding 4 yards in length	49(1) (a)
201	Fents, being <i>bona fide</i> remnants of piecegoods or the fabrics of materials liable to duty under Item Nos. 48, 48(1), 48(4) or 48(5) of the First Schedule to the Indian Tariff Act, 1934, not exceeding 2½ yards in length	49(1) (b)
202	Fents, being <i>bona fide</i> remnants of piecegoods or other fabrics of materials other than those specified in Serial Nos. 200 and 201 of this Part of this Schedule, not exceeding 4 yards in length	49(1) (c)
203	Ribbons	49(2)
204	Blankets and rugs (other than floor rugs), excluding blankets and rugs made wholly or mainly from artificial silk	49(3)
205	Woollen carpets, floor rugs, ruffle cloth, shawls and lohias	49(4)
206	Manufactures of wool, not otherwise specified, including felt but excluding those specified in Serial No. 205 of this Part of this Schedule	49(4)
207	Cotton braids or cords, the following namely:—ghoosis and muktakesis	49(5)
208	Jute manufactures, not otherwise specified	50
209	Second-hand or used gunny bags or cloth made of jute	50(1)
210	Hemp manufactures	50(2)
211	Oil cloth and floor cloth	50(5)
212	Mats and mattings, not otherwise specified	50(7)
213	Coir fibre, coir yarn and coir mates and mattings	50(8)
214	Socks and stockings made wholly or mainly from silk or artificial silk	51
215	Woollen hosiery and woollen knitted apparel, that is to say, all hosiery and knitted apparel containing not less than 15 per cent of wool by weight	51(1)
216	Cotton knitted apparel, including apparel made of cotton, interlocking material, cotton undervests, knitted or woven and cotton socks and stockings	51(2)
217	Cotton knitted fabrics	51(3)
218	Lace and embroidery	52 and 52(4)
219	Deleted	52
220	Second-hand clothings	52
221	Waterproofed clothing	52
222	Haberdashery, millinery and drapery	52
223	Apparel and hosiery, not otherwise specified	52
224	Uniforms and accoutrements pertaining thereto, imported by a public servant for his personal use	52(2)
225	Deleted	52(3)

(1)	(2)	(3)
226	Textile manufactures, not otherwise specified excluding sisal yarn, delivery hose for trailer pumps, hose made of canvas impregnated with rubber, and cotton bandings	53 and 53(2)
227	Second-hand boots and shoes, other than those containing rubber	54
228	Boots and shoes, not being second-hand, other than those containing rubber	54
229	Uppers for boots and shoes unless entirely made of leather	54(2)
230	Hats, caps, bonnets and hatters' ware, not otherwise specified	55, 55(1) 55(2) and 55(3)
231	Fittings for umbrellas, parasols and sunshades	56
232	Parasols and sunshades	56
233	Umbrellas	56(1)
234	Articles made of stone or marble	58
235	Deleted	
236	Tiles, other than glass, earthenware or porcelain tiles	59
237	Firebricks	59
238	Building and engineering materials, all sorts, not of iron, steel or wood, not otherwise specified, excluding tiles other than glass, earthenware or porcelain tiles and fire bricks not being component parts of any article included in Item No. 72 or No. 74(2) of the First Schedule to the Indian Tariff Act, 1934	59
239	Earthenware, all sorts, not otherwise specified	59(2)
240	China and porcelain, all sorts, not otherwise specified	59(2)
241	Earthenware pipes and sanitary ware	59(3)
242	Tiles of earthenware and porcelain	59(4)
243	Domestic earthenware china and porcelain, the following namely:— tea cups, coffee cups, saucers for use with tea cups or coffee cups, tea pots, sugar-bowls, jugs having a capacity of over 10 ozs. and plates over 5½ inches in diameter	59(5)
244	Sheets and plate glass	60(6)
245	Glass tableware excluding glass tumblers	60
246	Glass tumblers	60
247	Glass bottles and phials	60
248	Glass and glassware, not otherwise specified and lacquered-ware	60
249	Glass globes and chimneys for lamps and lanterns	60(1)
250	Electric bulbs for torches	50(5)
251	Deleted	
252	Glass bangles, glass beads and false pearls	60(3) and 60(4)
253	Precious stones, unset and imported uncut, excluding diamonds in all forms	61
254	Pearls, unset	61
255	Precious stones, unset and imported cut	61(1)
256	Silver plate and silver manufactures, all sorts, not otherwise specified	61(4)
257	Silver thread and wire (including so-called gold thread and wire mainly made of silver) and silver leaf including also imitation gold and silver thread and wire, lametta and metallic spangles and articles of like nature, of whatever metal made	61(5)
258	Gold plate, gold leaf and gold manufactures, all sorts, not otherwise specified	61(6)
259	Gold or gold-plated pen nibs	61(7)
260	Articles, other than cutlery and surgical instruments, plated with gold or silver	61(8)
261	Cutlery plated with gold or silver	61(9)
262	Jewellery and jewels	61(10)
263	Empty drums and barrels returned by Steam-ship Companies to Oil Companies in India	63(28)
264	Enamelled ironware, the following, namely: signboards and the following articles of domestic hollow-ware, namely, basins, bowls, dishes, plates and thalass, including rice-cups, rice-bowls and rice-plates	63(29)
265	Chemicals or imitation gold known by any name such as "New Gold", "Star Gold", "Orient Gold", etc	70 and 70 (1)

(1)	(2)	(3)
266	Mercury	70(7)
267	Domestic hardware and stoves made of aluminium	71 and 71(9)
268	Domestic hardware and stoves not made of aluminium	71 and 71(9)
269	Enamelled ironware, not otherwise specified	71
270	Gardent tools	71 and 71(7)
271	Metal lamps and parts of lamps made of aluminium	71 and 71(7)
272	Metal lamps and parts of lamps not made of aluminium	71 and 71(7)
273	Incandescent mantles	71
274	Zip fasteners & metallic parts thereof	71
275	Hardware, ironmongery and tools, all sorts, not otherwise specified in this Schedule, excluding machine tools, and agricultural implements	61(11) and 71
276	Buckets of tin, or galvanised iron	71(1)
277	Safety razor blades	71(2) and 71(10)
278	Cutlery, all sorts, not otherwise specified, excluding safety razor blades	71(2) and 71(10)
279	Metal furniture and cabinetware	71(3)
280	Printing type	71(4)
281	The following printing materials, namely:— leads, brass rules, wooden and metal quoins, shooting sticks and galleys and metal furniture	71(5)
282	Deleted	
283	Sets of mats when imported as advertising materials in connection with exposed films	72(2)
284	Domestic refrigerators	72(5)
285	Typewriter ribbons	72(27)
286	Typewriter and parts thereof, excluding typewriter ribbons	72(26) and 72(27)
287	Domestic sewing machines, complete	72(6) and 72(11)
288	Parts of sewing machines, whether domestic or industrial excluding sewing machines and parts thereof which are worked by power and require for their operation not less than one quarter horse power	72(6) and 72(11)
289	Wireless Reception Instruments and Apparatus	73(4) and 73(13)
290	Component parts of Wireless Reception Instruments and Apparatus, including all electric valves, amplifiers and loud-speakers which are not specially designed for purposes other than wireless reception or are not original parts of and imported along with instruments or apparatus so designed but excluding those mentioned in Part II of the Schedule	73(4), 73(10), 73(11) and 73(12)
291	Motor vans and motor lorries imported complete	75
292	Motor cars including taxi cabs	75(1)
293	Articles (other than rubber tyres and tubes and iron steel bolts and nuts for motor cars) adapted for use as parts and accessories of motor cars, including taxi cabs but excluding those mentioned in Part II of the Schedule	75(1)
294	Motor cycles and motor scooters	75(2)
295	Articles (other than rubber tyres and tubes) adapted for use as parts and accessories of motor cycles and motor scooters, except such articles as are also adapted for use as parts and accessories of motor cars	75(2)
296	Motor omnibuses; chassis of motor omnibuses, motor vans and motor lorries	75(3)

(1)	(2)	(3)
297	Parts of mechanically propelled vehicles and accessories, not otherwise specified, excluding rubber tyres and tubes and such parts and accessories of motor vehicles included in Item No. 75(3) of the First Schedule to the Indian Tariff Act, 1934, as are also adapted for use as parts and accessories of motor cars	75(3) and 75(15)
298	Carriages and carts which are not mechanically propelled, not otherwise specified	75(4)
299	Parts and accessories of carriages and carts which are not mechanically propelled, not otherwise specified; excluding rubber tyres and tubes and articles specified in Part I of this Schedule	75(4)
300	Cycles (other than motor cycles) imported entire or in sections	75(5)
301	Parts and accessories of cycles (other than motor cycles) excluding rubber tyres and tubes but including iron & steel bolts and nuts adapted for use on cycles and also Mild steel tubes for cycle frames in lengths cut to sizes and screwed e.g., steering tubes	75(5) to 75(8)
302	X-ray films	77(5)
303	Photographic negatives and printing paper, excluding X-ray films	77(5)
304	Slides when imported as advertising material in connection with exposed films	77(5)
305	Photographic instruments, apparatus and appliances, other than cinema, all sorts, not otherwise specified	77(5)
306	Instruments, apparatus and appliances imported by a passenger as part of his personal baggage and in actual use by him in the exercise of his profession or calling	77(1)
307	Artificial Teeth	77(3)
308	Clocks and watches and parts thereof	78 and 78(1)
309	Talking machines and parts thereof, and records for talking machines	79
310	Musical instruments and parts thereof, all sorts, not otherwise specified	79
311	Percussion caps	80
312	Save where otherwise specified, all articles which are arms or parts of arms within the meaning of the Indian Arms Act, 1878 (excluding springs used for air guns), all tools used for cleaning or putting together the same, all machines for making loading, closing or capping cartridges for arms other than rifled arms and all other sorts of ammunition and military stores and any articles which the Central Government may by Notification in the Official Gazettee declare to be ammunition or military stores for the purpose of the Indian Tariff Act, 1934, excluding percussion caps	80
313	Subject to the exemptions specified in Item No. 80(3) of the First Schedule to the Indian Tariff Act, 1934, Fire arms including gas and air guns, gas and air rifles and gas and air pistols, not otherwise specified, but excluding parts and accessories thereof	80(1)
314	Subject to the exemptions specified in Item No. 80(3) of the First Schedule to the Indian Tariff Act, 1934:— (a) Barrels, whether single or double for firearms, including gas and air guns, gas and air rifles, and gas and air pistols, not otherwise specified. (b) Mainsprings and magazine springs for firearms, including gas guns, gas rifles and gas pistols. (c) Gunstocks and breech blocks. (d) Revolver cylinders.	80(2)

(1)	(2)	(3)
	(c) Actions (including skeleton and waster), breech bolts and their heads, cocking pieces, and locks for muzzle loading arms.	
	(f) Machines for making, loading, or closing cartridges for rifled arms.	
	(g) Machines for capping cartridges for rifled arms.	
315	The following Arms, Ammunition and Military Stores :—	80(3)
	(a) Arms forming part of the regular equipment of a commissioned or gazetted officer in Government Service entitled to wear diplomatic, military, naval, Air Force or police uniform.	
	(b) A revolver and an automatic pistol and ammunition for revolver and pistol up to a maximum of 100 rounds per revolver or pistol, (i) when accompanying a commissioned officer of the Indian forces, or of the Indian Auxiliary Force or the Indian Territorial Force or a gazetted police officer or (ii) certified by the Commandant of the corps to which such officer belongs, or, in the case of an officer not attached to any corps, by the officer commanding the station or district in which such officer is serving or, in the case of a police officer by an Inspector General or Commissioner of Police, to be imported by the officer for the purpose of his equipment.	
	(c) Swords for presentation as army or volunteer prizes.	
	(d) Arms, ammunition and military stores imported with the sanction of the Central Government for the use of any portion of the military forces of a State in India being a unit notified in pursuance of the First Schedule to the Indian Extradition Act, 1903.	
	(e) Morris tubes and patent ammunition imported by officers commanding Indian Regiments or volunteers corps for the instruction of their men.	
316	Ornamental Arms of an obsolete pattern possessing only an antiquarian value; masonic and theatrical and fancy dress swords, provided they are virtually useless for offensive or defensive purposes; and dahs intended exclusively for domestic, agricultural and industrial purposes.	80(4)
317	Cartridge cases filled and empty	81
318	Coral, prepared	82
319	Ivory, manufactured, not otherwise specified	82(1)
320	Bangles and beads, not otherwise specified	82(2)
321	Paint and varnish brushes	83
322	Toilet brushes	83
323	Brooms	83
324	Brushes, all sorts, excluding paint and varnish brushes, toilet brushes and brooms	83
325	Toys, games, playing cards and requisites for games and sports, bird shot, toy cannons, air guns and air pistol for the time being excluded in any part of India from the operation of all the prohibitions and directions contained in the Indian Arms Act, 1878, and bows and arrows; excluding rubber balls, football bladders, balloons and toys	84 and 84(1)
326	Buttons, metal	85
327	Smoker's requisites made of aluminium	85(1)
328	Smoker's requisites—pipes	85(1)
329	Smoker's requisites excluding those made of aluminium, tobacco, matches, and pipes	85(1)
330	Prints, Engravings and Pictures (including photographs and picture post cards), not otherwise specified	86
331	Art, works of, not otherwise specified	86(1)

(1)	(2)	(3)
332	Specimens, Models, and Wall Diagrams illustrative of natural science, and medals and antique coins, imported for instructional purposes	86(3)
333	Specimens, Models and wall Diagrams illustrative of natural science, and medals and antique coins, not imported for instructional purposes	86(3)
334	Postage Stamps, whether used or unused	86(4)
335	Brake fluid	87
336	Buttons, other than metal	87
337	Empty gelatine capsules	87
338	Leather, artificial, manufactures of	87
339	Synthetic stones	87
340	Zip fasteners with celluloid teeth	87

PART V

1	Pulse	10
2	Wheat	10(1)
3	Wheat flour	11(1)
4	Starch and farina	11(4) and 11(5)
5	Chromosol S. F. Chromaline and other Chrome compounds used for dyeing or tanning (excluding barium, lead and zinc chromates)	13
6	Dyeing and tanning substances, all sorts, not otherwise specified, excluding wattle extract and the articles specified in Serial No. 5 of this part of this Schedule	13 and 13(8)
7	Gums, Resins and Lac, all sorts, not otherwise specified, excluding olibanum and frankincense	13(3)
8	Greases, all sorts, not otherwise specified, including petroleum jellies and paraffin wax	15 and 15(9)
9	Cod liver oil	15(4) and 28(22)
10	Fish oil including whale oil, not otherwise specified, excluding cod liver oil	15(4)
11	Fish oil and whale oil, hardened and hydrogenated	15(5)
12	Farinaceous and patent foods, canned or bottled, excluding milk foods for infants	19
13	Essences containing spirit used for the manufacture of beverages	22(4)
14	Metallic ores, all sorts, except ochres and other pigment ores	26
15	Asphalt	27(1)
16	Pitch and tar	27(2) and 27(9)
17	All sorts of mineral oils, not otherwise specified	27(3)
18	Kerosene; also any mineral oil other than kerosene and motor spirit which has its flashing point below one hundred degrees Fahrenheit's thermometer by Abels' close test	27(4)
19	Motor spirit	27(6)
20	Lubricating oil, that is, oil such as is not ordinarily used for any purpose other than lubrication, excluding any mineral oil which has its flashing point below two hundred degrees of Fahrenheit's thermometer by Abel's close test	27(8)
21	Chromium sulphate, chromium chloride and other chrome compounds excluding barium chromates and chromium acetate	28 and 28(17)

(1)	(2)	(3)
22 Chemicals not otherwise specified		28, 28(15), 28(18) and 28(34) 28, 28(8) and 72(c)
22-A Gas cylinders when imported filled with gas		
23 Bleaching paste and bleaching powder		28(1)
24 Copperas, green (ferrous sulphate)		28(2)
25 Sulphur		28(3)
26 Soda ash, including calcined natural soda and manufac- tured sesquicarbonates		28(4)
27 Heavy chemicals the following, namely, Magnesium chloride		28(5)
28 The following chemicals, namely :—		
(a) Alum (ammonia alum, potash alum and soda alum)		
(b) Magnesium sulphate or hydrated magnesium sulphate		
29 The following chemicals, namely cadmium sulphide, cobalt oxide, liquid gold for glass making, selenium, and uranium oxide		28(7)
30 Potassium bichromate, sodium bichromate and chromic acid		28(8) and 28(17)
31 The following Chemicals, Drugs, and Medicines, namely, acetic, carbolic, citric, hydrochloric, nitric, oxalic, sulphuric, tartaric and any other acids excluding chromic acid, anhy- drous ammonia, naphthalene, potassium chlorate, potassium cyanide and other potassium compounds, bicarbonate of soda, borax, sodium cyanide, sodium silicate, arsenic, calcium carbide, glycerine, lead, magnesium, and zinc compounds, not otherwise specified, aloes, asafoetida, cocaine, sassa- parilla and storax		28(8), 28(16) 28(19), 28(20) 28 (29) and 28(33)
32 Anti-plague serum		28(13)
33 Aluminium powder and paint		30
34 Paints, colours and painter's materials, all sorts, not other wise specified, including paints, solutions and compositions containing dangerous petroleum within the meaning of the Indian Petroleum Act, 1934, but excluding aluminium powder and paint, and sand papers and glass papers		30, 30(11) and 30(12)
35 Paints, colours and painter's materials, the following :—		30(2)
(a) Red lead, genuine dry, genuine moist and reduced moist.		
(b) White lead, genuine dry.		
(c) Zinc white, genuine dry.		
(d) Paints, other sorts, coloured moist.		
36 Paints, colours and painter's materials, the following, namely:—		30(3)
(a) Red lead, reduced dry.		
(b) white lead, genuine moist, and reduced dry or moist.		
(c) Zinc white, genuine moist.		
(d) Zinc white, reduced, dry or moist.		
37 The following paints, colours and painter's materials, namely, barytes, turpentine, turpentine substitute, and varnish not containing dangerous petroleum within the meaning of the Indian Petroleum Act, 1934.		30(4)
38 Gunpowder for cannons, rifles, guns, pistols and sporting purposes		34
39 Explosives, namely, blasting gunpowder, blasting gelatine, blasting dynamite, blasting roburite, blasting tonite and all other sorts, including detonators and blasting fuze		34(1)

(1)	(2)	(3)
40	Manures, all sorts, including animal bones and the following chemical manures :—	35 and 35(1)
	Basic slag, nitrate of ammonia, nitrate of soda, muriate of potash, sulphate of ammonia, sulphate of potash, kainite salts, carbolic, urea, nitrate of lime, calcium cyanamide, ammonium phosphates, mineral phosphates and mineral super-phosphates.	
41	Rubber tyres and tubes and other manufactures of rubber, not otherwise specified, including ebonite rods, tubes and sheets but excluding apparel and boots and shoes.	39(1)
42	Wood and Timber, all sorts, not otherwise specified, including all sorts or ornamental wood.	40, 40(4) and 40(6)
42-A	Tea chests and parts and fittings thereof including tea chests containing aluminium but excluding aluminium tea chest linings.	40(3) and 40(5)
43	Wood pulp.	43
44	Printing paper, white, which contains mechanical wood pulp amounting to not less than 70 per cent. of the fibre content and which weighs not less than 40 grammes per square metre.	44
45	Cigarette paper.	44 and 44(1)
45-A	Pasteboard, mill board, card board and straw board, all sorts.	44(4)
46	Rubber bands, erasers and stamps and rubber hand rollers for cyclostyling.	45(4)
47	Wool, raw, and wool tops.	46(2)
48	Woollen yarn, not otherwise specified.	47(3)
49	Woollen yarn for weaving and knitting wool, excluding hand knitting wool	47(4)
50	Hair and woollen yarn exclusively used for the manufacture of hair belting.	47(8)
51	Cordage, rope and twine of vegetable fibre other than jute and cotton, not otherwise specified.	50
52	Apparel containing rubber.	52
53	Silk or artificial silk goods used or required for medical purposes, namely:—silk or artificial silk ligatures, elastic silk or artificial silk hosiery, elbow pieces, thigh pieces, knee caps, leggings, socks, anklets, stockings, suspensory bandages, silk or artificial silk abdominal belts, silk or artificial silk web catheter tubes and oiled silk or artificial silk.	52(1)
54	Delivery hose for trailer pumps.	53
55	Hose made of canvas impregnated with rubber.	53
56	Rags and other paper-making material, excluding wood pulp.	53(1)
57	Boots and shoes containing rubber.	54
58	Building and Engineering bricks.	59(1)
59	Covered crucibles for glass-making	59(6)
60	Bort and industrial diamonds.	61
61	Diamonds unset and imported uncut, excluding bort and industrial diamonds.	61
62	Steel helmets.	63(8)
62-A	Radium.	70
63	The following articles of builder's hardware : hinges, locks and bolts.	71
64	Deleted.	
65	The following articles of machinery, not otherwise specified, in this scheduled except when required for the textile industries, tea industry, iron and steel production works, electric sup-	

(1)

(2)

(3)

ply undertakings, mines and quarries, road making and haulage :—

- (1) Prime-movers boiler, locomotive engines and tenders for the same, portable engines (including fire engines and other machines in which the prime-mover is not separable from the operative parts; 72(a)
 - (2) Machines and sets of machines to be worked by electric, steam, water, fire or other power, not being manual or animal labour or which before being brought into use required to be fixed with reference to other moving parts; 72 (b), 72 (15), 72 (16), 72 (17), 72 (18), 72 (19), 72 (20), 72 (21), 72 (22), and 72 (23)
 - (3) Apparatus and appliances, not to be operated by manual or animal labour which are designed for use in an industrial system as parts indispensable for its operation and have been given for that purpose some special shape or quality which would not be essential for their use for any other purpose; 72(c)
 - (4) Control gear (other than electric), self-acting or otherwise and transmission gear (other than electric) designed for use with any of the machinery above specified, including driving chains, but excluding driving ropes not made of cotton and belting; 2(b)
 - (5) Component parts, as defined in Item No. 72(3) of the First Schedule to the Indian Tariff Act, 1934, of machinery specified in clauses (1), (2), (3) and (4) above, but excluding those which are covered by Serial No. 68 of this part of this Schedule; 72(3) and 72(25)
 - (6) Machines or parts of machines to be worked by manual or animal labour, not otherwise specified, and any machines (except such as are designed to be used exclusively in industrial processes) which require for their operation less than one quarter of one-horse power excluding type-writers and sewing machines and parts thereof. 72(6) and 72(28)
- 66 Automatic Black-out Control Switches. 72(d) and 73(1)
- 67 (1) Printing and Lithographic material, namely, presses, lithographic plates, composing sticks, chases, imposing tables, lithographic stones, stereo-blocks, wood blocks, half-tone blocks, electro-type blocks, process blocks, roller moulds, roller frames and stocks, roller composition, lithographic nap rollers, standing screw and hot presses, perforating machines, gold blocking presses, galley presses, proof presses, arming presses, copper plate printing presses, rolling presses, ruling machines, ruling pen making machines, lead cutters, rule cutters, slug cutters, type casting machines, type setting and casting machines, paper in rolls with side perforations to be used after further perforation for type-casting, rule bending machines, rule mitreing machines, bronzing machines, stereotyping apparatus, paper folding machines, paging machines, but excluding link and paper and sets of mats when imported as advertising material in connection with exposed films. 2(2)
- (2) Component parts as defined in Import Tariff Item No. 72(3) of machinery specified in clause (1) above, excluding those covered by Serial No. 68. of Part V of this Schedule. 72(3)
- Rubber Blankets for printing presses, rubber hoses and hose-pipes and rubber washer for boilers. 72(3)

(1)	(2)	(3)
69-A	Hosiery needles for hosiery machinery and knitting machines whether operated by manual labour or mechanical power.	72(3)
70	All types of lifts and elevators (including passenger and goods) and component parts and accessories thereof.	72(4)
71	Stirrup pumps and Trailer pumps.	72(6)
72	Deleted.	
73	Water-lifts, sugar mills, sugar centri-fuges, sugarpug-mills, oil presses and parts thereof when constructed so that they can be worked by manual or animal power and pans for boiling sugar-cane juice.	72(7)
74	The following Agricultural implements, namely, winnowers, threshers, mowing and reaping machines, binding machines, elevators, seed and corn crushers, chaff-cutters, root-cutters, ensilage-cutters, horse and bullock gear, ploughs, cultivators, scarifiers, harrows, cold-crushers, seed drills, hay-tecders, hay presses, potato-diggers, latex spouts, spraying machines, powder-blowers, white-ant exterminating machines, beetpullers, broadcast seeders, corn-pickers, corn shellers, cultipackers, drag scrapers, stalk cutters, huskers and shredders, potato planters, lime sowers, manure spreaders, listers, soil graders, and rakes, also agricultural tractors, also component parts of these implements, machines or tractors, provided that they can be readily fitted into their proper places in the implements, machines, or tractors for which they are imported, and that they cannot ordinarily be used for purposes unconnected with agriculture.	72(8), 72(29), 72(30) and 72(31)
75	The following Dairy and Poultry Farming appliances, namely, cream separators, milking machines, milk sterilizing or pasteurising plant, milk aerating and cooling apparatus, churns, butter dryers, butter workers, milk bottle fillers and cappers, apparatus specially designed for testing milk and other dairy products and incubators; also component parts of these appliances provided that they can be readily fitted into their proper places in the appliances for which they are imported and that they cannot ordinarily be used for other than dairy and poultry farming purposes.	72(9) and 72(30)
76	Industrial Sewing Machines excluding sewing machines and parts thereof which are worked by power and require for their operation not less than one quarter horse power.	72(11)
77	Air Raid Sirens.	73 and 77
78	Electrical instruments, apparatus and appliances, not otherwise specified in this Schedule, excluding telegraphic and telephonic	73
79	Electro-medical apparatus.	73(9)
80	Deleted.	
81	Deleted.	
82	Tramcars and component parts and accessories thereof, excluding articles specified in Part I of this Schedule.	74(1)
83	Deleted.	
84	Deleted.	
85	Deleted.	
86	Conveyances, not otherwise specified, and component parts and accessories thereof excluding articles specified in Part I of this Schedule.	75
87	Aeroplanes, aeroplane parts, aeroplane engines, aeroplane engine parts and rubber tyres and tubes used exclusively for aeroplanes.	76
88	All manufactured articles and materials used in aircraft construction, and books, drawings, diagrams, illustrations and any other technical publications imported for the purpose of maintenance, repair and overhaul of aircraft, aero-engines and their instruments and equipment :	The appropriate item.

(1)	(2)	(3)
	Provided that nothing falling under this description shall be deemed to fall under any other Serial of this Schedule.	
89	Ships and other vessels for inland and harbour navigation, including steamers, launches, boats and barges imported entire or in sections :	76(1)
	Provided that articles of machinery as defined in Item No. 72 or Item No. 72 (3) of the First Schedule to the Indian Tariff Act, 1934, shall, when separately imported, not be deemed to be included hereunder.	
90	Light ships.	76(2)
91	Furniture tackle and apparel, not otherwise described for steam sailing, rowing and other vessels.	76(3)
92	Instruments, apparatus and appliances other than electrical, including cinematographic but excluding articles otherwise specified in this Schedule.	77
93	Optical, Scientific, Philosophical and Surgical Instruments, apparatus and appliances not made of rubber.	77(2), 77(4) and 77(7)
94	Optical, Scientific, Philosophical and Surgical Instruments, apparatus and appliances made of rubber.	77(2), 77(4) and 77(7).
95	Rubber balls, football bladders, balloons and toys.	84
96	Art, the following works of —(1) Statuary and pictures intended to be put up for the public benefit in a public place, and (2) memorials of a public character intended to be put up in a public place including the materials used or to be used in their construction whether worked or not.	86(1) and 86(2)
97	Artificial horn manufactured from rennet casein	87
98	Asbestos, raw.	87
99	Bort	87
100	Celluloid	87
101	Cellulose acetate sheet and moulding powders	87
101-A	Cellulose Acetate Butyrate	87
101-B	Cellulose film	87
101-C	Cellulose film scrap	87
101-D	Cellulose Nitrate sheets	87
101-E	Chloride moulding powder	87
102	Cresol-formaldehyde moulding powders	87
103	Curled rope hair	87
104	Diamonds industrial, in all forms, including diamond powder	87
105	Fibreboards, hardboards, insulating boards, excluding plywood and vulcanised fibre sheets	87 40(4) and 40(7)
106	Gas black, thermatomic black, acetylene black, and carbon black	87
107	Glass substitutes	87
108	Glucose powder, Dextrose (excluding glucose powder, Dextrose packed in small containers of 1 lb. or less) and Glucose all sorts	21(3)
109	Micarta sheets	87

(1)	(2)	(3)
110	Nickel catalyst	87
111	Phenol-formaldehyde moulding powders	87
112	Phenol-formaldehyde resinous sheets, tubes, rods and other materials	87
113	Polymethyl methacrylate sheets, rods and tubes	87
113-A	P.V.C. Sheets (i.e. Polyvinyl Chloride plastic sheets, unsupported)	87
113-B	Polydichlorostyrene	87
113-C	Polystyrene	87
113-D	Polyvinyl Acetate	87
113-E	Polyvinyl Butyral	87
113-F	Polyvinylidene Chloride	87
113-G	Polyvinyl Formal	87
113-H	Polyvinyl Moulding Powders	87
113-I	P.V.C. Compositions	87
114	Pyrotechnic aluminium powder	87
115	Stero flongs	87
116	Synthetic resins in the manufacture of which formaldehyde, phenol, cresol or urea is used	87
116-A	Synthetic resins in the manufacture of which Phenol, Cresol or Urea is not used	87
117	Textile printing dyes	87
118	Urea-formaldehyde moulding powders	87
119	Vulcanised fibre in sheets, rods and tubes	87
120	Deleted.	
121	Window glass channels	87
122	All articles, not otherwise specified in this Schedule, except the following namely :—	The appropriate item.
	(a) Deleted.	
	(b) Paper money	44(6)
	(c) Silver bullion and silver sheets and plates which have undergone no process of manufacture subsequent to rolling	61(2)
	(d) Gold bullion and gold sheets and plates which have undergone no process of manufacture subsequent to rolling	61(3)
	(e) Current coin of the Government of India	62
	(f) Silver coin, not otherwise specified	62(1)
	(g) Gold coin	62(2)

PART VI

All machine tools of the following types including any standard equipment or ancillary machinery usually supplied therewith:—

- | | | |
|---|--|---------------------------|
| 1 | Milling, 'diesinking, engraving, keyseating broaching, oilgrooving, splining, profile slotting and marking. | } The ' appropriate item. |
| 2 | Metal cutting, cold saws, hacksaw machines filing and sawing, bandsaw machines, cutting off (tool and abrasive). | |

(1)

(2)

3

- 3 Testing machine for mechanical workshop and engineering laboratory use.
- 4 Grinding (excluding small electrical bench and portable grinders up to 10" wheels and pneumatic grinders), honing, polishing and lapping.
- 5 Drilling (other than portable electric or portable pneumatic).
- 6 Capstan and turret lathes.
- 7 Lathes, general.
- 8 Furnaces, electrical, coke, coal, gas or oil fired excluding covers, muffle rings and stand for tilting furnaces.
- 9 Forging, power hammers, drop stamps and riveting other than portable handriveters.
- 10 Wire drawing and forming, rolling mills (other than jewellers), bar reeling and bar turning.
- 11 Thread forming, cutting, rolling, or milling.
- 12 Moulding machines, and other machinery for foundry use, die-casting machines and magnetic separators.
- 13 Hydraulic presses, and other machinery for the production of plastic blocks and plastic mouldings (such as bakelite and other cellulose products).
- 14 Sheet Metal working machinery (other than hand power types) including shears, punches, presses, benders, brakes, guillotines, plate straighteners and rollers.
- 15 Automatic bar and chucking machines, single and multiple spindle.
- 16 Gear cutting.
- 17 Shaping, slotting and planing.
- 18 Vertical boring, and turning mills, horizontal boring, and jig boring.
- 19 Special and standard machines, particularly used in railway workshops, but not otherwise specified.
- 20 Oxygen cutting, oxy-acetylene generating, plant for welding, and cutting and electric welding.
- 21 Wood-working machinery other than hand worked or small home craft types.
- 22 Lathe chucks, magnetic chucks (electric and non-electric), drill chucks rotary tables, dividing heads, tool post grinders, milling and indexing attachment and machine vices.

The appropriate item.

SCHEDULE II

(See clause 3)

Officers competent to grant import licences.

- 1 The Chief Controller of Imports & Exports.
- 2 A Joint Chief Controller of Imports and Exports.
- 3 A Deputy Chief Controller of Imports & Exports.
- 4 A Controller of Imports & Exports.
- 5 An Assistant Controller/Section Officer in the Imports & Exports Trade Control Organisations.
- 6 The Iron and Steel Controller.
- 7 A Deputy Iron and Steel Controller.
- 8 An Assistant Iron and Steel Controller.
- 9 Development Officer (Tools).
- 10 Deputy Development Officer (Tools Licensing).
- 11 Assistant Development Officer (Tools).
- 12 Any Officer authorised by the Central Government for any goods described in Schedule I.

for any goods covered by Parts I to VI of Schedule I

for Controlled category of Iron and Steel items falling under Part I of Schedule I

for machine tools falling under Part VI of Schedule I.

SCHEDULE III

APPLICATION FEES

The following fees shall be leviable in respect of the application for an import licence.

TABLE

Particulars 1	Amount of fees 2
1 Where the value of the goods specified in the application does not exceed Rs. 10,000/-	<i>Rupees</i> 10/-
Provided that no fees shall be leviable on any such application if the value of the goods specified in the application does not exceed Rs. 250/-, and if the import of the goods is required for the personal consumption of the applicant for purposes not connected with trade or manufacture.	
2 Where the value of the goods specified in the application does not exceed Rs. 25,000/-	25/-
3 Where the value of the goods specified in the application does not exceed Rs. 50,000/-	35/-
4 Where the value of the goods specified in the application does not exceed Rs. 75,000/-	50/-
5 Where the value of the goods specified in the application does not exceed Rs. 1,00,000/-	70/-
6 Where the value of the goods specified in the application does not exceed Rs. 2,00,000/-	100/-
7 Where the value of the goods specified in the application exceeds Rs. 2,00,000/- (for every Rs. 50,000/- or part thereof in excess of Rs. 2,00,000/-, subject to a maximum of Rs. 250/-)	100/- plus 15/-
8 Appeal to the C.C.I. against any order on an application for review by a licensing authority.	5/-

2. For the purpose of collection of fees, the following instructions are given for general information:—

- (i) The prescribed fee shall be deposited in cash at any Government Treasury or office of the State Bank of India or the Reserve Bank of India transacting the business of the Central Government for credit to the Central Government under a separate head "Import licence Fees" subordinate to the major head XLVI-Miscellaneous. The treasury or bank receipt must show particulars of the application for the grant of import licence, namely description of goods for which the licence is applied for, with their value, and must be attached to the application before submitting the same to the proper authority and the application also must

contain details of the treasury receipt under which the requisite fee has been deposited.

- (ii) No application will be entertained which is not accompanied by such proof of payment of the fee prescribed under this order.

NOTE.—Applications for refund of Import licence fees will be dealt with in Port Offices, within whose jurisdiction the fee was paid. The territorial jurisdiction of the various offices in the Import organization has been set out in Section I of the current Red Book. Claims admitted for refund will be prepared in Form T.R. 41 with necessary authorisation by the respective Port Officers and sent to the firm concerned to be presented after being duly signed, at the Bank/Treasury where the fee had been originally paid in.

SCHEDULE IV

(See clause 12)

1. Notification No. 23-ITC/43, dated the 1st July 1943, issued by the late Department of Commerce, as amended.

2. Notification No. 2-ITC/48, dated 6th March 1948, issued by the late Ministry of Commerce.

3. Notification No. 4-ITC/48, dated 1st May 1948 issued by the late Ministry of Commerce.

4. Notification No. 51-ITC/50, dated 15th November, 1950 issued by the late Ministry of Commerce.

5. Order No. 4/55, dated 30-6-55 issued by the Ministry of Commerce and Industry.

S. N. BILGRAMI, Joint Secy.